DIVISIONAL FOREST OFFICE
Inward R-gr No. 20
Date 22-4-99
WORKING PLANS PARTY

No 79

DIVISIONAL FOREST OFFICE
SOUTHERN CIRCLE
WORKING PLANS PARTY

THE ADMINISTRATOR GENERAL AND THE OFFICIAL TRUSTEE.

1. Under Section 41 of Act XXIV of 1867, the Right Honourable the Governor in Council is pleased to direct that from and after this date the undermentioned fees shall be levied from parties requiring to inspect the books kept by the Administrator General, *viz.* :—

	Rs.	a.	p.
For information on any single point in respect of which an advertisement has duly appeared	1	0	0
For search for information regarding estates which have been wound up, per hour	4	0	0

The above fees to be paid whether the search made prove successful or otherwise.

(G. N., G. D., dated 17th December 1867.)

NOTE.—This notification, which was issued under Act XXIV of 1867, is kept in force by Section 2 of Act II of 1874.

2. Office-rent is one of the charges which must be defrayed by the Administrator General under Section 42 of Act II of 1874. (G. R. No. 441, dated 2nd February 1884.)

3. The Administrator General should use his discretion from time to time as to which of the marginally noted banks, which have the approval of Government, it will be judicious for him to employ for the purpose of making remittances to the next-of-kin in England of deceased persons whose estates are under his administration. (G. R. No. 2325, dated 5th July 1884.)

The Agra Bank (Limited).
The Chartered Bank of India, Australia and China.
The Chartered Mercantile Bank of India, London and China.
The Hongkong and Shanghai Banking Corporation.
The National Bank of India, Limited.

4. Any person hereafter appointed, whether temporarily or permanently, to the office of Administrator General in the Bombay Presidency, should be appointed on the distinct understanding that he will be entitled to no compensation on the ground of any change which may in the future be made in the tenure or conditions of his office. (G. I., H. D., No. 1508, dated 12th October 1886; *vide* G. R. No. 3631, dated 1st December 1886.)

5. In exercise of the power conferred by Section 57 of the Administrator General's Act, 1874, the Governor in Council is pleased to make the following rules for regulating the keeping of accounts and records by the Administrator General of Bombay and generally for the guidance of that officer in the discharge of his duties (namely) :—

Record Books and Accounts.

1. The Administrator General shall keep the following accounts, statements, and other records (namely) :—

Accounts and other records to be kept by the Administrator General.

No. 1.—*Asset Book*, in which shall be entered, in Form No. 1 hereto annexed, a list of the assets of each estate, as the Administrator General obtains information respecting the same. As each asset is realized or disposed of, the entry in this book regarding it shall be initialled by the Administrator General;

No. 2.—*Inventory Book*, in which shall be entered, in Form No. 2 hereto annexed, a list of property belonging to each estate at the time the Administrator General takes charge thereof. The list shall, when practicable, correspond with an inventory originally prepared and signed by the Administrator General's representative when taking charge of the property, which said inventory shall, if possible, be countersigned by the representative of the deceased or other person from whose charge or possession the property is received. Particulars as to the disposal of the property shall be entered in this book in appropriate columns under the initials of the Administrator General;

No. 3.—*Stock Book*, in which shall be set forth, in Form No. 3 hereto annexed, the jewellery, trinkets, shares and other assets, not being cash or Government securities belonging to each estate, kept temporarily by the Administrator General in his own possession;

No. 4.—*Cash Book*, in which shall be entered, in Form No. 4 hereto annexed, in separate columns, the daily receipts and issues of cash, Government securities and shares on account of each estate and the amount of commission charged daily in respect of each estate;

No. 5.—*Subsidiary Cash Book*, in which shall be recorded, in Form No. 5 hereto annexed, full details of the transfer transactions, remittances to the India Office, refunds of stamp-duty, interest on Government securities, &c., entered in the Cash Book;

No. 6.—*Ledger Accounts of Estates*, which shall contain, in Form No. 6 hereto annexed, the separate and distinct accounts of each estate required by Section 43 of the Act and shall show in detail every debit and credit item and every transaction, whether in cash, Government securities or shares, relating to each estate;

No. 7.— *Ledger*, which shall show, in Form No. 7 hereto annexed, in detail every debit and credit item of the "Small Estates' Account," the "Claims and Dividends Payable Account," and the "Audit Account" hereinafter prescribed;

No. 8.—*Receipt Book*, which shall be in Form No. 8 hereto annexed, and in which there shall be registered, in an annual consecutive series of numbers, all receipts granted by the Administrator General for cash or Government securities or other documents having a money value, detailed particulars of the cash or documents received being entered both in the receipts and in the counterfoils, which shall be kept in the Administrator General's office. Each counterfoil shall be initialled by the Administrator General at the time of signing the receipt to which it appertains and after comparison of the receipt therewith;

No. 9.—*Rent Book*, in which particulars of rent received each month by the Administrator General on account of immoveable property in his charge shall be entered in the Form No. 9 hereto annexed, and, at the close of each month, the total amount so received on account of each estate shall be shown, together with the date of the corresponding credit in the Cash Book, the latter entry being initialled by the Administrator General;

No. 10.—*Claim Book*, in which shall be registered, in Form No. 10 hereto annexed, all claims preferred against each estate;

No. 11.—*Commission Book*, in which shall be shown the total amount of commission received daily by the Administrator General, of which the particulars appear in the Cash Book;

No. 12.—*Account Sales Book*, in which shall be noted from time to time, in Form No. 11 hereto annexed, all money outstanding on account sales, together with particulars of the recovery of the same;

No. 13.—*Register of Remittances*, in which shall be noted, in Form No. 12 hereto annexed, all remittances made by the Administrator General to the India Office, London;

No. 14.—*Register Book of Accounts*, in which all accounts delivered from the office of the Administrator General shall be registered with particulars;

No. 15.—*Memorandum of Accounts and Inventories*, in which all accounts and inventories filed in the High Court by the Administrator General shall be registered in Form No. 13 hereto annexed;

No. 16.—*Register of Deposits*, in which an account shall be kept, in Form No. 14 hereto annexed, of all Government and other securities deposited with the Bank of Bombay under Rule 9 and of all Cash Deposits made with Government under Rules 6 and 8;

No. 17.—*Renewals' Memorandum*, in which a record shall be kept, in Form No. 15 hereto annexed, of all Government securities sent for renewal or otherwise to the Public Debt Office

and of all shares or other securities sent for renewal to the Office of Issue;

No. 18.—*Security Book*, in which shall be entered, in Form No. 16 hereto annexed, a list of all Government and other securities and shares, &c., held by the Administrator General on account of each estate;

No. 19.—*Purchase and Sale Book*, in which shall be entered, in Form No. 17 hereto annexed, an account of all purchases and sales of Government securities and of all sales of shares and other securities by the Administrator General;

No. 20.—*Interest Book*, in which shall be entered, in Form No. 18 hereto annexed, a statement of interest due half-yearly on Government securities of the several loans held by the Administrator General;

No. 21.—*Bank Book*, containing an account current of moneys deposited with and of all transactions made by the Administrator General through the Bank of Bombay;

No. 22.—*Claims and Dividends Payable Book*, in which shall be recorded, in Form No. 19 hereto annexed, a list of admitted claims against each estate when all the same have been adjusted, together with the amounts payable in respect of such claims and whenever practicable the receipts of the payees thereof;

No. 23.—*General Index Book*, which shall contain a list of all estates to which Letters of Administration have been granted to the Administrator General;

No. 24.—*Administration Book*, in which shall be set forth, in the Form No. 20 hereto annexed, a list of estates for the administration of which the Administrator General applies for letters, with dates of grant, &c.;

No. 25.—*Certificate Book*, in which copies of all certificates granted by the Administrator General under Sections 36 and 37 of the Act shall be recorded;

No. 26.—*Letter Book*, in which should be kept press copies of all letters despatched from the office of the Administrator General;

No. 27.—*Letter Delivery Book*, in which there shall be entered the names and addresses of persons to whom letters are sent from the Administrator General's office by messengers with a column for the signature of the addressees or their agents;

No. 28.—*Postal Despatch Book*, containing a memorandum of all letters sent from the Administrator General's office through the post and of the postage paid thereon.

2. The Cash Book (No. 4) shall be balanced daily and be laid before the Administrator General, who, after checking the entries and satisfying

Cash-Book how to be kept.

himself that the balance is correct, shall affix his initials thereto.

Accounts to be closed half-yearly.

3. With a view to securing the timely preparation of the schedules which the Administrator General is required by Section 44 of the Act to exhibit in the High Court, the accounts of the Administrator General shall be closed twice in each year, viz., for the schedules which are required to be exhibited in Court on or before the 1st April, on the 31st December next preceding that date, and for those which are required to be exhibited on or before the 1st October, on the 30th of June next preceding that date.

Monetary Transactions.

All payments to be supported by vouchers.

4. Every payment charged in the Administrator General's general cash account shall be supported by a voucher, which shall be passed for payment under the initials of the Administrator General.

Cash balance in Administrator General's hands not to exceed Rs. 5,000.

5. The Administrator General shall not at any time retain in his hands a larger cash balance than five thousand rupees: any excess above the said amount shall be lodged to his credit in the Bank of Bombay.

Moneys may be invested or deposited in and withdrawn from the Government Treasury

6. The Administrator General may from time to time invest in Government securities any portion of the balance standing to his credit in the Bank of Bombay, or deposit in the Government Treasury any portion, not less in amount than five thousand rupees, of the said balance. He may also at any time, by written application to the Accountant General, draw out of the moneys so deposited in the Government Treasury such sum, not less in amount than five thousand rupees, as he shall think fit.

Balance of any estate amounting to or exceeding Rs. 500 to be invested in Government securities.

7. Whenever the cash balance of any estate, after providing for ascertained current demands against such estate, amounts to or exceeds five hundred rupees, it shall be invested by the Administrator General in Government securities.

Balance of any estate, if not exceeding Rs. 500, to be invested or deposited in the Government Treasury.

8. If the balance of any estate, after providing as aforesaid, amounts to less than five hundred rupees, the Administrator General may either invest such balance in Government securities or deposit it in the Government Treasury.

Safe Custody of Securities.

Securities to be lodged for safe custody in the Bank of Bombay.

9. All Government securities and Bank or other shares coming into the possession of the Administrator General shall forthwith be lodged by him in the Bank of Bombay

for safe custody, except in any case in which it may be necessary for him to retain them temporarily for any purpose such as drawing dividends, &c.

The Audit Fund

Audit Fund of what to consist.

10. Interest accruing on moneys invested by the Administrator General under Rule 6 shall be credited by him to a fund which shall be called the 'Audit Fund.'

What charges may be debited to Audit Fund.

11. The following charges may be met from the Audit Fund (viz.):

(*a*) the expenses of audit under Part IV of the Act;

(*b*) the cost of preparing and publishing the Schedules A to E referred to in Rules 17 and 18 (inclusive of all minor charges connected therewith for stationery and the like), not exceeding such amount as shall from time to time be sanctioned by Government;

(*c*) the fees or other remuneration, if any, payable by the Administrator General to the Bank of Bombay for the custody of Government securities;

(*d*) the cost of the record-books, account-books, stationery and printing necessary for the Administrator General's office;

(*e*) postage charges incurred by the Administrator General for his official purposes;

(*f*) the cost of stamps on cheques drawn by the Administrator General in his official capacity.

Excess balance of audit fund how to be dealt with.

12. If the balance at credit of the Audit Fund is at any time more than sufficient to meet the charges mentioned in Rule 11, any excess balance may be invested by the Administrator General in Government securities, and the interest which accrues on such investments shall be credited to the Audit Fund.

Temporary purposes for which the audit fund may be used.

13. The Administrator General may also make use of the Audit Fund for the following purposes (viz.):

(*a*) if the amount of certain outstanding charges which have to be borne by an estate in his charge, cannot for a time be exactly ascertained, he may retain out of such estate a sum approximately sufficient to meet such charges, and the sum so retained may be temporarily credited to the Audit Fund, until payment thereof is made to the persons entitled to receive the same; and

(*b*) if any money due to an estate in his charge cannot immediately be realized, as in the case of refunds of stamp-duty, &c., the approximate amount thereof may be temporarily advanced to the estate out of the Audit Fund, which shall thereupon be debited with such amount, and

when the money due has been realized, the Audit Fund shall be recredited with the amount advanced from it.

Separate Accounts.

Dividends Payable Account.

14. The Administrator General may, subject to the provisions of Section 32 of the Act, carry over to a separate account, which shall be styled "the Dividends Payable Account," from the balance of any estate in his charge, assets equivalent to the aggregate amount of all registered and admitted claims against such estate; and all payments which he shall thereafter make on account of such claims shall be debited to the said Dividends Payable Account.

Small Estates' Account.

15. The Administrator General may also, subject to the provisions aforesaid, carry over to a separate account, which shall be styled the "Small Estates' Account," the balance of every estate which he has deposited in the Government Treasury under Rule 8; and all payments which he shall thereafter make on account of any such estate shall be debited to the said Small Estates' Account.

Remittances.

Remittances to the India Office how to be made.

16. For the purpose of remitting to the India Office sums of money payable or belonging to persons resident in Europe or in other cases when such remittances are required, the Administrator General shall purchase bills of exchange payable in London at a period not exceeding six months from the date thereof, drawn by some one of such banks or firms as the Governor in Council shall from time to time approve in this behalf. Every approval of a bank or firm for the purposes of this rule shall be given by an order in writing signed by a Secretary to the Government of Bombay and shall continue in force until revoked by a like order.

Schedules.

Forms in which the schedules required by clauses (*a*) and (*b*), section 44, of the Act are to be prepared.

17. For the better classification of the information, which by clauses (*a*) and (*b*) of Section 44 of the Act, the Administrator General is required to exhibit to the High Court and to publish in the *Bombay Government Gazette* half-yearly, the Administrator General shall embody the said information in the following four schedules, prepared, respectively, in accordance with Forms A to D hereto annexed (viz.):

Schedule A, showing the money, bonds or other securities received by him on account of each estate in his charge and the payments thereout and the balances in hand at the close of the half-year;

Schedule B, showing the money, bonds or other securities transferred by him from each estate in his charge to the share or legacy accounts of the persons respectively entitled thereto and the payments thereout and the balances in hand at the close of the half-year;

Schedule C, showing the estates in his charge of which the balances, being less than five hundred rupees each, have been deposited in the Government Treasury under Rule 8 and the opening balance, receipts, charges and closing balance of the Small Estates' Account for the half-year;

Schedule D, showing the balances of assets, which have been set apart to meet admitted claims against any of the estates in his charge and the opening balances, receipts, charges and closing balance of the Dividends Payable Account for the half-year.

Form in which the schedule required by clause (*c*) of Section 44 of the Act is to be prepared.

18. The schedule which the Administrator General is required by clause (*c*) of Section 44 of the Act to exhibit to the High Court and publish in the *Bombay Government Gazette* half-yearly shall be in Form E hereto annexed.

Statement of assets liable to lapse to Government to be submitted by the Administrator General annually to the auditors of his accounts.

19. The Administrator General shall at the audit of his accounts for the half-year ending on the 31st December of each year submit to the auditors for verification a statement of assets liable at the close of the same year to be transferred under Section 62 of the Act to Government.

Destruction of unclaimed and useless private papers.

20. The Administrator General may, after the expiration of one year from the date of his taking charge of an estate, destroy any private papers, bills, receipts, memoranda, or other similar documents of no permanent value, which he has received along with such estate and which have not in the meantime been claimed by the next-of-kin or by any other person entitled thereto.

(G. Ns. Nos. 165, dated 13th January 1887, and 3280, dated 24th September 1895).

6. The fee for auditing the accounts of the Administrator General should be fixed at Rs. 2,000 for the year, and that allowed to the clerks for preparing and publishing the schedules required by Section 44 of Act II of 1874 raised from Rs. 900 to Rs. 1,200 annually. (G. R. No. 3667, dated 27th September 1889.)

7. No. 11 of the rules under Section 57 of the Administrator General's Act is not so restrictive that the charges therein mentioned should alone be debited to the Audit Fund. For the present all estates under Rs. 5,000 in value should be relieved of charges for postage, advertisements and probate

duty, the expenditure being debited to the Audit Fund.

The annual payment of charges on account of the subscription by the Administrator General to the *Times of India* newspaper and the price of a Letts' Diary and the *Times of India* Calendar and Directory is sanctioned. (G. R. No. 1596, dated 5th May 1891.)

8. Sums which have been remitted by the Administrator General, Bombay, to his Official Agent at the India Office, London, for payment to the creditors or next-of-kin of persons whose estates were administered by the Administrator General, but which not having been claimed by the payees have remained with the Official Agent, are not liable to be dealt with as provided by Section 62 of Act II of 1874. They cannot be considered as assets appearing to have been in official custody for a period of 15 years or upwards without any claim thereto having been made and allowed within the meaning of Section 62. The word "assets" in this section must be taken as used in the same sense as in the other sections of the Act where it is used, for example Sections 16 and 17, and it means the property of a deceased person to whose estate administration is taken out by the Administrator General. Now the monies in question after they came into the hands of the Administrator General, were claimed and remitted to England to be paid to the claimants. They then ceased to form part of the property or assets of such deceased persons, and consequently are not liable to be dealt with as provided by Section 62. (Adv. Gen. No. 94, dated 13th October 1891; *vide* G. R. No. 2015, dated 13th May 1892.)

9. Remittances by any of the Official Trustees at the official rate of exchange should cease. In cases in which the Official Trustee has not direct instructions from the parties on whose behalf remittances are made by him, bills of exchange of an approved Bank or Firm, instead of Bank post bills, should be the mode of remittance. (G. I., F. D., No. 1548, dated 15th April 1879; *vide* G. R. No. 1404, dated 22nd idem.)

10. Orders as regards the appointments of Official Trustee and Administrator General, Bombay, should be issued by the Financial Department after unofficial reference to the Judicial Department. (G. M. No. 1608, dated 26th April 1893; and G. R., J. D., No. 3353, dated 3rd June 1893.)

11. From and after 1st August 1895 no interest is to be allowed to the Administrator General and the Official Trustee on any sums they may desire to leave with Government on deposit. (G. I., F. C., No. A.—2979, dated 25th June 1895; *vide* G. R. No. 2304, dated 9th July 1895; *vide* also G. R. No. 3212, dated 19th September 1895.)

12. Charges on account of experts in vernacular accounts employed by the Administrator General are part of the expenses of the establishment necessary for the office of the Administrator General and ought to be borne by him under Section 42 of Act II of 1874. (G. R. No. 4110, dated 8th September 1898.)

13. As no disposal of the surplus balance of the Audit Fund in a manner inconsistent with the provisions of Section 42 of Act II of 1874 can be permitted, the grant of pensions out of that fund to clerks employed in the office of the Administrator General is inadmissible. (G. R. No. 4105, dated 8th September 1898.)